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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant:

Vinod Prakash et al.

Title:

SYSTEMS AND METHODS FOR LOW BIT RATE AUDIO CODERS

Docket No.:

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Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

We are transmitting herewith the following attached items (as indicated with an "X"):

 \underline{X} A return postcard.

X An Revocation and Power of Attorney (1 Page).

X Notification of Change of Correspondence Address (1 pg.).

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<u>CERTIFICATE UNDER 37 CFR 1.8:</u> The undersigned hereby certifies that this correspondence is being deposited with the United States Postal Service with sufficient postage as first class mail, in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on this _____ day of June, 2004.

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